

**CITY OF ELGIN;
SECOND NOTICE OF BUDGET HEARING**

A public hearing of the Elgin City Council on the proposed budget of the City for the fiscal year July 1, 1994 - June 30, 1995, will be held at 260 N. 10th, the Elgin Community Center. The meeting will be Tuesday, June 14, 1994 at 7:15 pm. The purpose of the hearing is to discuss the budget with interested persons. Any person may appear at the hearing to discuss the proposed programs with the Council. The first Notice of Budget Hearing and Financial Summary was published in the Elgin Recorder May 30, 1994. A copy of the proposed budget may be examined or obtained at the City Hall from 8:30 am to 5:00 pm Monday through Thursday.
Kathy Gifford, Mayor City of Elgin



FORM LB-36

DEBT SERVICE FUND
SUPPLEMENT

Name of Municipal Corporation _____

HISTORICAL DATA			SCHEDULE OF PAYMENTS			Budget For Next Year _____		
Actual	First Preceding Year _____	Adopted Budget This Year _____				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
1				Bond Principal Payments				1
2				Issue Date	Budgeted Payment Date			2
3								3
4								4
5								5
6								6
7								7
8								8
9				9. TOTAL PRINCIPAL PAYMENTS				9
				Bond Interest Payments				
10				Issue Date	Budgeted Payment Date			10
11								11
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19				19. TOTAL INTEREST PAYMENTS				19
				Unappropriated Ending Fund Balance By	Payment Date			
20				Issue Date				20
21								21
22								22
23								23
24								24
25								25
26				26. Total Unappropriated Ending Fund Balance				26
27				TOTAL REQUIREMENTS				27



FORM LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS

HISTORICAL DATA				DESCRIPTION RESOURCES AND REQUIREMENTS RESOURCES	BUDGET FOR NEXT YEAR _____ (NAME OF MUNICIPAL CORPORATION)		
ACTUAL		ADOPTED BUDGET THIS YEAR	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
SECOND PRECEDING YEAR _____	FIRST PRECEDING YEAR _____						
1				Beginning Fund Balance:			
2				1. *Cash on Hand (Cash Basis), or			1
3				2. *Working Capital (Accrual Basis)			2
4				3. Previously Levied Taxes Estimated to be Received			3
5				4. Earning from Temporary Investments			4
6				5. Transferred from Other Funds			5
7				6.			6
8				7.			7
9				8.			8
10				9. Total Resources, Except Taxes to be Levied			9
11				10. Taxes Necessary to Balance			10
12				11. Taxes Collected in Year Levied			11
13				12. TOTAL RESOURCES			12
14				REQUIREMENTS			
15				1.			1
16				2.			2
17				3.			3
18				4.			4
19				5.			5
20				6.			6
21				7.			7
22				8.			8
23				9.			9
24				10.			10
25				11.			11
26				12.			12
27				13.			13
28				14.			14
29				15.			15
30				16. UNAPPROPRIATED ENDING FUND BALANCE			16
31				17. TOTAL REQUIREMENTS			17



PUBLICATION ORDER

OREGON
DEPARTMENT OF REVENUE

Name of individual, business, or organization		Telephone Number
Street Address		
City	State	ZIP Code

For office use only	
Date Received	Payment
Filled by	Date

- Print or type name, **street** address and telephone number.
- Show quantity of each publication. When there is a charge, multiply the quantity by the unit price to figure total cost.

- Add all the total costs together and fill in the amount in the "Total publication cost" box on the back of this form.
- When there are charges, payment must accompany your order.

LAWS AND RULES

Income and inheritance tax law abstracts. Abstracts of formal and informal opinions of Oregon Department of Revenue, attorney general, and court decisions. Price includes new cumulative edition published every other July and two-year subscription to periodic abstract supplements. (150-101-407)

Quantity	Unit Price	Total Cost
	\$10	

Income, inheritance and gift tax law book. Oregon laws and administrative rules on personal income taxes, corporation income and excise taxes, inheritance and gift taxes. Revised each legislative session. (150-101-410)

Quantity	Unit Price	Total Cost
	\$22	

Property tax abstracts. Abstracts of formal and informal opinions of Oregon Department of Revenue, attorney general, and court decisions. Price includes new cumulative edition published every other July and two-year subscription to periodic abstract supplements. (150-303-408)

Quantity	Unit Price	Total Cost
	\$20	

Property assessment and taxation book. Oregon property tax and administrative rules. Revised in March after each legislative session. (150-303-412)

Quantity	Unit Price	Total Cost
	\$22	

MANUALS

Appraisal methods for real property (1993) An appraiser's aid listing methods and procedures for mass appraising of real property. (150-303-415)

Quantity	Unit Price	Total Cost
	\$12.50	

Exemptions manual (1993). An assessor's and appraiser's aid to identifying and qualifying properties that are exempt from property taxation. (150-303-462)

Quantity	Unit Price	Total Cost
	\$15	

Local budgeting manual (1992). For use in budget preparation by Oregon local governments. (150-504-420)

Quantity	Unit Price	Total Cost
	\$7	

Personal Property Valuation Methods (1993) An aid to assessors and their staffs in discovery, valuation, audit, and assessment of personal property. (150-303-450)

Quantity	Unit Price	Total Cost
	\$5	

Oregon cadastral map system, Vol. 1 (1989). The concepts, standards, and history of cadastral mapping. (150-315-416-1)

Quantity	Unit Price	Total Cost
	\$8	

Oregon cadastral map system, Vol. 4 (1988). Highways and the law of dedication. Legal problems in mapping dedicated lands and highways. (150-315-416-4)

Quantity	Unit Price	Total Cost
	\$10	

Oregon cadastral map system, Glossary (1989). Definitions of words and terms used in all volumes of the Oregon cadastral map system series. No charge when ordered with any volume of the series. (150-315-416-6)

Quantity	Unit Price	Total Cost
	\$3	

Cost approach to value, income approach to value, market approach to value. Programmed texts that cover three basic approaches to value appraising. Sold only in sets. (150-303-458)

Quantity	Unit Price	Total Cost
	\$15 per set	

Cost factor books. Appraiser's aids, listing procedures for using replacement cost approach to value. Illustrations of various types of buildings.

Quantity	Unit Price	Total Cost
	\$15	
	\$15	

Farm (1987)
(150-303-417)
Residential (1993)
(150-303-419)

STATISTICS

Homeowner and renter refund program (HARRP) and elderly rental assistance (ERA) statistics (150-551-425)

Quantity	Unit Price	Total Cost
	\$5	

Oregon personal income tax statistics (150-101-406)

Quantity	Unit Price	Total Cost
	\$5	

Oregon property tax statistics (150-303-405)

Quantity	Unit Price	Total Cost
	\$5	

Oregon property tax statistics supplement (by taxing districts) (150-303-448)

Quantity	Unit Price	Total Cost
	\$15	

OTHER INFORMATION

Publication 17-1/2 Oregon individual income tax guide. Supplements Oregon income tax instruction booklet and federal Publication 17. (150-101-431)

Quantity	Unit Price	Total Cost
	\$5	

Total publication cost

Pay this amount

\$

Mail order and payment to: Publications
Oregon Department of Revenue
PO Box 14999
Salem OR 97309-0990

Make check or money order payable to: Oregon Department of Revenue



1994—95 BUDGET FORMS REQUEST

FOR OFFICE USE ONLY

Date Received

Use the most current forms, as listed below. All other versions of these forms are obsolete. **Please destroy.**

INSTRUCTIONS: Use this order form to request additional forms.

- Mail your completed order request to:

Forms Orders
Oregon Department of Revenue
PO Box 14999
Salem OR 97309-0990

- Indicate quantities needed.
- Complete the Mailing Information section below.
- Fill in the district name, address, and telephone number.

FOR MUNICIPAL CORPORATIONS ONLY (Please order only the amount of forms required)

Form Name (Maximum order 6 each)	Form Number	Quantity	Form Name (Maximum order 12 each)	Form Number	Quantity
Budget Document Checklist for Municipal Corporations	150-504-074 (10-93)		Form LB-10, Special Fund - Resources and Expenditures	150-504-010 (6-87)	
Form M-5, Certification to Assessor	150-310-011 (9-93)		Form LB-11, Reserve Fund - Resources and Expenditures	150-504-011 (6-87)	
Form LB-50, Notice of Property Tax Levy	150-504-050 (9-93)		Form LB-20, Resources	150-504-020 (6-87)	
Form LB-1, Notice of Budget Hearing	150-504-001 (9-93)		Form LB-30, Expenditure Summary	150-504-030 (9-92)	
Form LB-2, Funds Not Requiring a Property Tax to be Levied	150-504-002 (9-92)		Form LB-31, Detailed Expenditures	150-504-031 (9-92)	
Form LB-3, Funds Requiring a Property Tax to be Levied	150-504-003 (9-93)		Form LB-35, Bonded Debt - Resources and Requirements	150-504-035 (9-92)	
Form LB-4, Organizational Units - Programs	150-504-004 (9-93)		Form LB-36, Debt Service Fund - Supplement	150-504-036 (9-92)	
Notice of Budget Committee Meeting	150-504-021 (7-89)		Form LB-40, Personal Service Summary	150-504-040 (6-87)	
Second Notice of Budget Hearing	150-504-008 (7-89)				
Notice of Supplemental Budget Hearing	150-504-022 (10-91)				
Second Notice of Supplemental Budget Hearing	150-504-023 (10-91)				

FOR EDUCATION DISTRICTS ONLY (Please order only the amount of forms required) (Maximum order 6 each)

Form Name	Form Number	Quantity	Form Name	Form Number	Quantity
Budget Document Checklist for Municipal Corporations	150-504-074 (10-93)		Form ED-1, Notice of Budget Hearing	150-504-052 (9-93)	
Form M-5, Certification to Assessor	150-310-011 (9-93)		Form ED-2, Funds Not Requiring a Property Tax to be Levied	150-504-053 (9-93)	
Form ED-50, Notice of Property Tax Levy for Education Districts	150-504-057 (9-93)		Form ED-3, Funds Requiring a Property Tax to be Levied	150-504-054 (9-93)	
Second Notice of Education Budget Hearing	150-504-055 (9-92)				

- If you need additional education publications or budget document forms not listed, please contact:

School Business Systems Section
Department of Education
700 Pringle Parkway SE
Salem OR 97310-0290

MAILING INFORMATION — PLEASE COMPLETE

District Name		Telephone Number	
Mailing Address	City	State	ZIP Code

PROPERTY TAX COLLECTIONS TABLE

The figures listed here are the actual percentage amounts of property tax collections for the past five years. They are provided so that a reasonable estimate of taxes not to be collected can be made, based upon true historical data. All municipal corporations must make the same percentage estimate for each fund which levies a tax.

COUNTY	1988-89	1989-90	1990-91	1991-92	1992-93
BAKER	89.6%	90.2%	92.0%	92.5%	92.7%
BENTON	89.6%	91.2%	92.6%	94.0%	95.6%
CLACKAMAS	90.4%	91.0%	93.0%	93.8%	94.7%
CLATSOP	87.9%	88.5%	90.7%	91.0%	92.2%
COLUMBIA	89.7%	90.1%	93.3%	93.4%	93.1%
COOS	85.0%	86.4%	88.3%	90.1%	90.9%
CROOK	88.9%	90.0%	91.4%	92.6%	93.1%
CURRY	86.9%	88.9%	90.9%	92.0%	93.4%
DESCHUTES	88.2%	90.6%	92.8%	93.2%	93.7%
DOUGLAS	86.6%	88.3%	90.0%	91.5%	92.3%
GILLIAM	86.0%	87.1%	86.5%	80.2%	81.7%
GRANT	88.9%	89.0%	90.7%	91.6%	89.5%
HARNEY	72.5%	85.5%	83.2%	90.0%	91.4%
HOOD RIVER	89.4%	90.4%	92.5%	93.3%	93.4%
JACKSON	89.5%	90.7%	92.2%	92.7%	93.8%
JEFFERSON	86.2%	89.5%	91.0%	91.5%	92.1%
JOSEPHINE	87.8%	89.1%	92.0%	92.9%	93.1%
KLAMATH	86.4%	87.8%	89.3%	89.8%	90.3%
LAKE	83.2%	83.2%	86.4%	88.5%	88.5%
LANE	89.7%	90.8%	93.1%	93.6%	94.6%
LINCOLN	86.4%	87.2%	89.9%	91.9%	93.0%
LINN	87.9%	89.3%	91.2%	92.7%	92.8%
MALHEUR	86.3%	86.9%	88.4%	89.9%	92.5%
MARION	89.7%	91.1%	93.5%	94.4%	94.8%
MORROW	93.0%	93.3%	95.6%	95.7%	96.6%
MULTNOMAH	91.4%	92.2%	94.1%	94.5%	95.4%
POLK	89.2%	90.2%	92.3%	93.4%	94.2%
SHERMAN	90.5%	89.5%	90.9%	91.4%	92.2%
TILLAMOOK	86.0%	87.4%	89.7%	90.2%	91.9%
UMATILLA	88.1%	87.3%	90.5%	91.6%	92.9%
UNION	89.2%	89.8%	90.7%	92.0%	93.2%
WALLOWA	88.2%	90.5%	92.0%	93.4%	94.6%
WASCO	83.0%	86.7%	89.0%	90.4%	87.8%
WASHINGTON	91.3%	92.5%	94.6%	95.1%	96.0%
WHEELER	86.3%	91.5%	90.0%	91.7%	93.6%
YAMHILL	88.8%	90.0%	92.0%	94.0%	93.5%

NOTICE OF BUDGET HEARING

☐ Republication

A meeting of the _____ will be held on _____, 19 ____
☐ a.m. (Governing Body) (Date)
 at _____ ☐ p.m. at _____. The purpose of this meeting is to discuss the budget for
 (Location)
 the fiscal year beginning July 1, 1994 as approved by the _____ Budget Committee.
 (Municipal Corporation)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at _____
 _____ between the hours of _____ and _____. This certifies that the budget
 (Street Address)
 was prepared on a basis of accounting that is ☐ consistent; ☐ not consistent with the basis of accounting used during the preceding year.
 Major changes, if any, and their effect on the budget, are explained below.

County	City	Date	Chairperson of Governing Body	Telephone Number

FINANCIAL SUMMARY

TOTAL OF ALL FUNDS		Adopted Budget This Year — 1993-94	Approved Budget Next Year — 1994-95
Anticipated Requirements	1. Total Personal Services		
	2. Total Material and Services		
	3. Total Capital Outlay		
	4. Total Debt Service		
	5. Total Transfers		
	6. Total Contingencies		
	7. Total All Other Expenditures and Requirements		
	8. Total Unappropriated or Ending Fund Balance		
	9. Total Requirements — add lines 1 through 8		
Anticipated Resources	10. Total Resources Except Property Taxes		
	11. Total Property Taxes Required to Balance Budget		
	12. Total Resources — add lines 10 and 11		
Anticipated Tax Levy	13. Total Property Taxes Required to Balance Budget (line 11)		
	14. Plus: Estimated Property Taxes Not to be Received		
	A. Loss Due to Constitutional Limits		
	B. Discounts Allowed, Other Uncollected Amounts		
	15. Total Tax Levy — add lines 13 and 14		
Tax Levies By Type	16. Levy Within the Tax Base		
	17. One-Year Levy Outside the Tax Base		
	18. Serial and Continuing Levies		
	19. Levy for Payment of Bonded Debt		
	20. Total of lines 16 through 19 (equals line 15)		

STATEMENT OF INDEBTEDNESS

Debt Outstanding

☐ None

☐ As Summarized

Debt Authorized, Not Incurred

☐ None

☐ As Summarized

PUBLISH BELOW ONLY IF COMPLETED

Long-Term Debt	Debt Outstanding	Debt Authorized, Not Incurred
	July 1, 1994-95 Approved Budget Year	July 1, 1994-95 Approved Budget Year
Bonds		
Interest Bearing Warrants		
Other		
Total Indebtedness		

This budget includes the intention to borrow in anticipation of revenue ("Short-Term Borrowing") as summarized below:

FUND LIABLE	Estimated Amount to be Borrowed	Estimated Interest Rate	Estimated Interest Cost

**FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED**☐ Republication

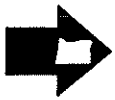
Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Name of Fund	Actual Data Last Year _____	Adopted Budget This Year _____	Approved Budget Next Year _____
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements ..			
8. Total Unappropriated or Ending Fund Balance ...			
9. Total Requirements			
10. Total Resources Except Property Taxes			

Name of Fund	Actual Data Last Year _____	Adopted Budget This Year _____	Approved Budget Next Year _____
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements ..			
8. Total Unappropriated or Ending Fund Balance ...			
9. Total Requirements			
10. Total Resources Except Property Taxes			

Name of Fund	Actual Data Last Year _____	Adopted Budget This Year _____	Approved Budget Next Year _____
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements ..			
8. Total Unappropriated or Ending Fund Balance ...			
9. Total Requirements			
10. Total Resources Except Property Taxes			

Name of Fund	Actual Data Last Year _____	Adopted Budget This Year _____	Approved Budget Next Year _____
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements ..			
8. Total Unappropriated or Ending Fund Balance ...			
9. Total Requirements			
10. Total Resources Except Property Taxes			



FORM
LB-4

SUMMARY OF ORGANIZATION UNIT/PROGRAM BY FUND

Publish **ONLY** completed portion of this page.

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Name of Unit/Program _____

Name of Fund	Actual Data Last Year _____	Adopted Budget This Year _____	Approved Budget Next Year _____
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements ..			
8. Total Unappropriated or Ending Fund Balance ..			
9. Total Requirements			

Name of Unit/Program _____

Name of Fund	Actual Data Last Year _____	Adopted Budget This Year _____	Approved Budget Next Year _____
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements ..			
8. Total Unappropriated or Ending Fund Balance ..			
9. Total Requirements			

Name of Unit/Program _____

Name of Fund	Actual Data Last Year _____	Adopted Budget This Year _____	Approved Budget Next Year _____
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements ..			
8. Total Unappropriated or Ending Fund Balance ..			
9. Total Requirements			

Name of Unit/Program _____

Name of Fund	Actual Data Last Year _____	Adopted Budget This Year _____	Approved Budget Next Year _____
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements ..			
8. Total Unappropriated or Ending Fund Balance ..			
9. Total Requirements			



FORM
LB-3

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

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Name of Fund	Actual Data Last Year _____	Adopted Budget This Year _____	Approved Budget Next Year _____
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements ..			
8. Total Unappropriated or Ending Fund Balance ...			
9. Total Requirements			
10. Total Resources Except Property Taxes			
11. Total Prop. Taxes Received/Required to Balance ..			
12. Total Resources (add lines 10 and 11)			
13. Property Taxes Required to Balance (from line 11)			
14. Estimated Property Taxes Not to be Received. ...			
A. Loss Due to Constitutional Limit			
B. Discounts, Other Uncollected Amounts			
15. Total Tax Levy (add lines 13 and 14)			
16. Levy Within the Tax Base			
17. One-Year Levy Outside the Tax Base			
18. Serial and Continuing Levies			
19. Levy for Payment of Bonded Debt			

Name of Fund	Actual Data Last Year _____	Adopted Budget This Year _____	Approved Budget Next Year _____
1. Total Personal Services			
2. Total Materials and Services			
3. Total Capital Outlay			
4. Total Debt Service			
5. Total Transfers			
6. Total Contingencies			
7. Total All Other Expenditures and Requirements ..			
8. Total Unappropriated or Ending Fund Balance ...			
9. Total Requirements			
10. Total Resources Except Property Taxes			
11. Total Prop. Taxes Received/Required to Balance ..			
12. Total Resources (add lines 10 and 11)			
13. Property Taxes Required to Balance (from line 11)			
14. Estimated Property Taxes Not to be Received. ...			
A. Loss Due to Constitutional Limit			
B. Discounts, Other Uncollected Amounts			
15. Total Tax Levy (add lines 13 and 14)			
16. Levy Within the Tax Base			
17. One-Year Levy Outside the Tax Base			
18. Serial and Continuing Levies			
19. Levy for Payment of Bonded Debt			



FORM LB-30

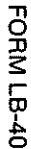
EXPENDITURE SUMMARY
BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

ORSON

Name of Organizational Unit—Fund

Name of Municipal Corporation

HISTORICAL DATA				EXPENDITURE DESCRIPTION	Budget For Next Year			
Actual		Adopted Budget This Year	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year	First Preceding Year							
1				PERSONAL SERVICES				1
2								2
3								3
4								4
5								5
6								6
7				7. TOTAL PERSONAL SERVICES				7
				MATERIALS AND SERVICES				
8				8.				8
9				9.				9
10				10.				10
11				11.				11
12				12.				12
13				13.				13
14				14. TOTAL MATERIALS AND SERVICES				14
				CAPITAL OUTLAY				
15				15.				15
16				16.				16
17				17.				17
18				18.				18
19				19.				19
20				20.				20
21				21. TOTAL CAPITAL OUTLAY				21
				TRANSFERRED TO OTHER FUNDS				
22				22.				22
23				23.				23
24				24.				24
25				25. General Operating Contingency				25
26				26. TOTAL TRANSFERS & CONTINGENCIES				26
27				27. TOTAL EXPENDITURES				27
28				28. UNAPPROPRIATED ENDING FUND BALANCE				28
29				29. TOTAL				29



PERSONAL SERVICES SUMMARY
SUPPLEMENTAL INFORMATION
SALARIES PAID FROM MORE THAN ONE SOURCE

150-504-040 (Rev. 6-87)